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Effectiveness of Implementing The Village Financial System Application (SISKEUDES) in Binturu Village, Kelua District

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Abstract: The Village Financial System Application (SISKEUDES) in Binturu Village, Kelua District, Tabalong Regency, there are several phenomena of problems that occur, namely operators who do not understand the siskeudes application, especially if the application changes version, the village financial system application can experience errors, unstable internet connections, and the operation of the siskeudes application using a laptop with low quality so that operating it can be disrupted. This study aims to determine the effectiveness of the application of the village financial system application (SISKEUDES) in Binturu Village, Kelua District, Tabalong Regency and the factors that influence the effectiveness of the application of the village financial system application (SISKEUDES) in Binturu Village, Kelua District, Tabalong Regency.This research uses a qualitative approach with descriptive-qualitative type. The data collection techniques used were observation, interview and documentation. Data sources were selected using purposive procedures. Data analysis in this research is data condensation, data presentation and conclusion drawing/verification. After that, the credibility of the data in this study was tested by extending observation, increasing persistence, triangulation, negative case analysis, using reference materials and conducting membercheck.The results of the research on the effectiveness of the application of the village financial system (SISKEUDES) in Binturu Village, Kelua District, Tabalong Regency in its application are still ineffective. This can be seen from: First, indicators of program knowledge. Second, the program implementation indicator. Third, indicators of the stages of program operation. Fourth, indicators of satisfaction with the program,. Fifth, quality indicators for the program. Sixth, indicators of facilities and infrastructure. Seventh, assessment indicators. However, there are several indicators that have been running accordingly, including: First, indicators of targets set. Second, accountability indicators. Third, transparency indicators. already effective. Factors that influence the effectiveness of the application of the village financial system (SISKEUDES) in Binturu Village, Kelua District, Tabalong Regency. The factor here consists of supporting factors, namely: First, the ease of village financial reports. Second, it facilitates village financial governance. Meanwhile, the inhibiting factors are: First, lack of program knowledge. Second, the quality of facilities and infrastructure is inadequate. Third, the network or internet connection is not running well (unstable). Fourth, the siskeudes application sometimes cannot be accessed. Suggestions from researchers for the Head of Binturu Village to budget for a good quality laptop and further improve the internet network so that the use of the siskeudes application runs smoothly. And for siskeudes

operators, if the application changes version, they must learn quickly to understand these changes and be more careful in inputting data into the application so that there are no errors in the village financial report.

Keywords: Village Financial System (SISKEUDES), Effectiveness, Village Financial Management, Accountability and Transparency, Public Sector Information System

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1. Introduction

A. Background

Based on the Minister of Home Affairs Regulation No. 20 of 2018, Article 1 paragraph 5 regarding village finances states that village finances are all rights and obligations of the village that can be valued in money, as well as everything in the form of money and goods related to the implementation of village rights and obligations. The government, in this case as the maker and executor of the State Revenue and Expenditure Budget (APBN) and the Regional Revenue and Expenditure Budget (APBD), should provide detailed and open information to the public and be accountable for the use of the budget, both for physical and non-physical development. In accordance with the mandate of Law No. 6 of 2014 concerning Villages, which states that villages also have the obligation to manage village finances and carry out village development to improve the welfare and quality of life of village communities, so that villages become advanced, independent, and prosperous. Based on this mandate, the Directorate General of Village Government Development, as the implementing body for the task and function of facilitating village governments in managing village finances and assets, has issued Ministry of Home Affairs Regulation No. 20 of 2018 concerning Village Financial Management, which is the result of amendments to the previous Ministry of Home Affairs Regulation No. 113 of 2014.

To anticipate issues of village fund misappropriation and support transparent, accountable, and participatory village financial management regulations, since 2015 the Directorate General of Village Government Development at the Ministry of Home Affairs, in collaboration with the Financial and Development Supervisory Agency (BPKB), has developed the Village Financial System Application (SISKEUDES) as a tool to assist village governments in managing village finances. This was formalized in a Memorandum of Understanding between the Minister of Home Affairs and the Head of the Financial and Development Supervisory Agency (BPKB) Number 900/6271/SJ & MoU16/D4/2015 on November 6, 2015, regarding the Improvement of Village Financial Management. Since 2015, on November 27, 2015, the Ministry of Home Affairs issued Circular Number 147/8350/BPD instructing that SISKEUDES be provided free of charge.

Initial observations of the implementation of the Siskeudes application in Binturu Village still reveal several obstacles, including the following: 1) Siskeudes application operators have a poor understanding of the Siskeudes application, especially when the application undergoes version changes. 2) The village financial system application can experience errors if many people access it. 3) Internet connectivity can be unstable. 4) The Siskeudes application is operated using a low-quality laptop, which can be disrupted due to slow loading times.

B. Problem Formulation

To keep the discussion focused on the research, the author formulates the problem as follows:

1. How effective is the implementation of the Village Financial System (Siskeudes) application in Binturu Village, Kelua District, Tabalong Regency?
2. What factors influence the effectiveness of implementing the Village Financial System Application (Siskeudes) in Binturu Village, Kelua District, Tabalong Regency?

C. Research Objectives

1. To determine the effectiveness of implementing the Village Financial System (Siskeudes) application in Binturu Village, Kelua District, Tabalong Regency.
2. To identify the factors that influence the effectiveness of implementing the Village Financial System (Siskeudes) application in Binturu Village, Kelua District, Tabalong Regency.

Theoretical Basis

Theoretical Review

1. Effectiveness According to the General Encyclopedia of Administration in [1], effectiveness comes from the verb "effective," meaning the occurrence of a desired result or effect in an action [2], [3], [4]. defines effectiveness as the degree to which an organization achieves its short-term (goals) and long-term (means) objectives. also defines effectiveness as "completing work on time as scheduled."According to Steers in [5], effectiveness is generally only associated with organizational goals, namely profit, which tends to overlook the most important aspect of the entire process: human resources [1], [6]. states that "Effectiveness is a measure that indicates the extent to which targets (quantity, quality, and time) have been achieved." Where the higher the percentage of the target achieved, the higher the effectiveness." According to [7], measuring the success of effectiveness can be done using the following variables:

1. Program Goals,
2. Program Socialization,
3. Program Objectives,
4. Program Monitoring.

According to Campbell J.P in [1], there are several general ways to measure effectiveness, and the most prominent are:

1. Program Success,
2. Target Achievement,
3. Satisfaction with the program,
4. Input and output levels,
5. Overall goal achievement.

Village Financial System The village financial system (siskeudes) is an application developed by BPKP (Financial and Development Supervisory Agency) to improve the quality of accountable and transparent village financial governance, assisting village governments in reporting village finances. The siskeudes application has been implemented since 2015. The Siskeudes application is online-based, requiring the village's user ID and password to be used. It utilizes a Microsoft Access database, making it easier to use.

The Siskeudes application is a tool to help village governments manage village finances more easily thru several stages, starting from planning, implementation, administration, reporting, and accountability, all computerized. It also helps villages become more independent in managing finances more easily and increases transparency and accountability in village finances.B. Framework According to Uma Sekaran (1992) in the phenomenon of [8], a framework is a conceptual model of how theory relates to various factors that have been identified as urgent problems. Essentially, a framework is a temporary explanation of the phenomena that are the object of research.

The framework for this research uses the theory proposed by Champbell J.P., as stated in [1], who revealed that there are five benchmarks for the effectiveness of a program:
1. Program success
2. Target achievement
3. Satisfaction with the program
4. Input and output levels
5. Overall goal attainment

2. Materials and Methods

A. Research Approach [7], defines research methods as those used to investigate natural object conditions, in contrast to experiments where the researcher is the key instrument, data collection techniques are carried out thru triangulation (a combination), data analysis is inductive, and qualitative research results emphasize meaning rather than generalization.B. Research Type The research type used is descriptive-qualitative research [8]. explains that "descriptive research is research conducted to determine the value of independent variables, whether one or more (independent), without making comparisons or connecting one variable with another."C. Data Collection Techniques The data collection techniques used in this study are as follows: 1. Observation [9], states that observation is the collection of data carried out by the researcher directly in the field, observing using the eyes as the main tool and assisted by other senses, so that the researcher can gather the observed research data.

Nasution, in [8], states that observation is the foundation of all knowledge.2. Interview [10]. An interview is a process of obtaining explanations to gather information using a question-and-answer method, which can be face-to-face or remote, using telecommunication media between the interviewer and the interviewee, with or without using a guide. According to Esterberg in [8], an interview is a data collection technique carried out by communicating between the researcher and the informant to obtain accurate and precise information. An interview is a meeting of two people to exchange information and ideas thru questions and answers, so that meaning can be constructed on a specific topic [8], [11], [12]. Interviews are used as a data collection technique when the researcher wants to conduct a preliminary study to identify the problems that need to be researched, but also when the researcher wants to understand the respondents' perspectives in more depth.3. Documentation [8], [13], [14]. A document is a record of past events. Documents can be in the form of writing, images, or monumental works by an individual. D. Data Analysis Techniques [8] defines qualitative data analysis techniques as the process of systematically searching and organizing data obtained from interviews, field notes, and documentation by categorizing data, breaking it down into units, arranging it into patterns, selecting what is important and what will be studied, integrating two or more elements to produce a new result, and drawing conclusions that are easily understood by oneself and others.

According to Miles and Huberman in [15], data analysis consists of three concurrent activities: data condensation, data presentation, and conclusion drawing or verification.

3. Results and Discussion

1. Effectiveness of Implementing the Village Financial System (Siskeudes) Application in Binturu Village, Kelua District, Tabalong Regency The following are the results of the author's observations and interviews regarding the effectiveness of implementing the village financial system (siskeudes) application in Binturu Village, Kelua District, Tabalong Regency.
1. Program Success Program success can be viewed from the processes and mechanisms of an activity carried out in the field.

a) Program Knowledge Based on the results of interviews and observations conducted by the researcher regarding knowledge of the village financial system application (siskeudes) in the Binturu Village Government, Kelua District, it can be said to be less effective.
b) Program Implementation Based on the results of interviews and observations conducted by the researcher regarding the implementation of the siskeudes application in Binturu Village, Kelua District, it can be said to be less effective.

2. Target Success Target success can be viewed from the perspective of achieving goals by focusing on the output aspect, meaning that effectiveness can be measured by how far the output level is within the organization's policies and procedures to achieve the established goals.

a) Targets set Based on the results of interviews, observations, and documentation conducted by the researcher regarding the targets set for the siskeudes application in Binturu Village, Kelua District, it can be said that they are effective.
b) Stages of program operation Based on the results of interviews, observations, and documentation conducted regarding the operation of the siskeudes application in Binturu Village, Kelua District, its implementation can be said to be less effective.

3. Program Satisfaction Satisfaction is an effectiveness criterion that refers to the program's success in meeting user needs. Satisfaction is felt by users regarding the quality of the products or services produced.

a) Program Satisfaction Based on the results of interviews and observations conducted by the researcher regarding satisfaction with the siskeudes application in Binturu Village, Kelua District, it can be said to be less effective.
b) Quality Produced Based on the results of interviews and observations conducted by the researcher regarding the quality produced by the siskeudes application in Binturu Village, Kelua District, it can be said to be less effective.

4. Input and Output Levels The effectiveness of input and output levels can be seen from the comparison between inputs and outputs.

a) Facilities and Infrastructure Based on the results of interviews, observations, and documentation conducted by the researcher regarding the facilities and infrastructure supporting the implementation of the siskeudes application in Binturu Village, Kelua District, it can be said to be not yet effective.
b) Accountability Based on the results of interviews, observations, and documentation conducted by the researcher regarding the accountability of financial management in Binturu Village, Kelua District, it can be said to be quite effective.

5. Goal Achievement Comprehensive To what extent does the organization carry out its tasks to achieve its goals.

a) Transparency Based on the results of interviews, observations, and documentation conducted by the researcher regarding the transparency of financial management in Binturu Village, Kelua District, it can be said to be effective.
b) Assessment Based on the results of interviews and observations conducted by the researcher regarding the field assessment of the implementation of the siskeudes application in Binturu Village, Kelua District, it can be said to be less effective.

6. Factors Influencing the Effectiveness of Implementing the Village Financial System Application in Bituru Village, Kelua District, Tabalong Regency.

a. Supporting Factors
   1) Ease in village financial reporting
   2) Simplifies village financial management

b. Inhibiting Factors
   1) Lack of program knowledge
   2) Inadequate quality of infrastructure
   3) Internet network or connection not working well (unstable)
   4) The Siskeudes application is sometimes inaccessible

4. Conclusion

Based on the descriptions in the research results and discussion, the following conclusions can be drawn:

1. The implementation of the village financial system application (siskeudes) in Binturu Village, Kelua District, Tabalong Regency, is less effective, as evidenced by the indicators of program knowledge, program implementation, program operation stages, satisfaction with the program, quality produced, facilities and infrastructure, and assessment. However, the indicators of established targets, accountability, and transparency are already effective. First, the sub-variable of program success on the program knowledge indicator is still less effective because operators still lack mastery of the Siskeudes application, leading to potential data entry errors. Furthermore, the program implementation indicator is still less effective because the current online Siskeudes application can still experience complaints about the application not opening if the server is down or experiencing errors. Second, the sub-variable of program success on the target indicator is effective because the Siskeudes application's target makes village financial management easy and directed, while the program operation stages indicator is less effective because errors and inaccuracies can still occur due to a lack of thoroughness when entering data into the Siskeudes application. Third, the sub-variable of program satisfaction, where the satisfaction with the program indicator is less effective because the Siskeudes application can still experience server disruptions and errors when accessed by many users. Furthermore, the quality indicator is less effective because the Siskeudes application still has server constraints and weaknesses that can still cause disruptions and the application can sometimes error. Fourth, the input and output level sub-variables for the infrastructure and facilities indicator are still not effective because the infrastructure and facilities used are still of average quality and the available internet network can still experience disruptions or instability. However, the accountability indicator is already effective because accountability reports, including realization reports, funding source reports, and other reports, can be viewed in the siskeudes application, and accountability is delivered in physical form such as billboards or information boards so that it can be known by the community. Fifth, the comprehensive delivery sub-variable for the transparency indicator is already effective because the village government's openness to the community has been implemented, such as the presence of information boards and accountability billboards installed in front of the village office. However, the assessment indicator is less effective because the application can still experience disruptions and cannot be accessed.

2. Factors influencing the effectiveness of the Siskeudes application implementation in Binturu Village, Kelua District, Tabalong Regency include:

a. Supporting factors: First, ease in village financial reporting. Second, it simplifies village financial management.
b. Inhibiting factors: First, lack of program knowledge. Second, inadequate quality of infrastructure. Third, the internet network or connection is not working well (unstable). Fourth, the Siskeudes application is sometimes inaccessible.

Suggestions Based on the conclusions above

The following suggestions can be made to the village government of Binturu, Kelua District, Tabalong Regency:

1. For the Head of Binturu Village, it is recommended to budget for a good quality laptop to ensure the smooth use of the siskeudes application and to improve the internet network so that the siskeudes application can run smoothly without internet disruptions that can be unstable.
2. For Siskeudes operators, if the village financial system application undergoes a version change, the village financial system application operators must prepare themselves and be ready to handle it. Learn quickly to adapt so you can truly master and understand the changes again. To ensure reporting doesn't fall behind schedule, enter data for reporting on time. And for the Siskeudes operators, please be more thorough when entering data into the Siskeudes application to avoid errors or inaccuracies in the village financial reports.

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